

NASA Headquarters  
Washington, DC 20546

**H OWI-7410-R02 Baseline**  
**January 12, 1999**

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**Aero-Space Technology Strategic Enterprise (HQ/Code R)**

**Office Work Instruction**

# **Enterprise Budget Execution**

**CHECK THE MASTER LIST at**

**<http://hqiso9000.hq.nasa.gov/>**

**VERIFY THAT THIS IS THE CORRECT VERSION BEFORE USE**



Responsible Office: Code RB

**Subject: Enterprise Budget Execution****DOCUMENT HISTORY LOG**

<u>Status</u> <u>(Draft/</u> <u>Baseline/</u> <u>Revision/</u> <u>Canceled)</u>	<u>Document</u> <u>Revision</u>	<u>Effective</u> <u>Date</u>	<u>Description</u>
Baseline			

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**Subject: Enterprise Budget Execution****Approved by**      Original signed by Spence M Armstrong

1.    **PURPOSE**            The purpose of this OWI is to provide procedural guidance to Headquarters personnel on execution and control of the current year budget.
2.    **SCOPE and APPLICABILITY**
  - 2.1                      This Headquarters OWI for budget execution applies to OAT Enterprise and Institutional Program Office (IPO) management at NASA Headquarters. This guidance pertains to the allotment and oversight of NASA Appropriations for Science, Aeronautics & Technology (SAT) Research & Program Management (R&PM), and Research Operations Support (ROS) fund sources to the NASA Centers (including HQ).
  - 2.2                      This instruction applies to the Office of Aero-Space Technology at NASA Headquarters. It is designed to interface with the Agency budget execution process.
3.    **DEFINITIONS**        The following terms and acronyms will be utilized in this instruction:
 

AA	Associate Administrator
AWCS	Agency-wide Coding Structure
B	Office of the Chief Financial Officer, Hqs NASA
BR	Resource Analysis Division, Office of the Chief Financial Officer, Hqs NASA
Budget	New Obligation Authority, or guidelines
BLI	Budget Line Item
CIC	Capital Investment Council
CoF	Construction of Facilities appropriation
CR	Continuing Resolution
CY	Current Year
DAA	Deputy Associate Administrator
EB	Executive Board (AA, DAA, & Center Directors)
FACS	Financial and Contractual Status
IPO	Institutional Program Office
NF 504	Allotment Authority

Responsible Office: Code RB

**Subject: Enterprise Budget Execution**

NF 506	Resources Authority Warrant – “Green” copy from Code B gives Enterprise spending authority
NF 506A	Gives Centers spending authority from Enterprise
PFP	Program Financial Plan
POP	Program Operating Plan
R&PM	Research & Program Management Appropriation
RO	Responsible Office
ROS	Research Operations Support (funding type)
RLT	OAT Strategic Enterprise (Code R/HQ) Leadership Team, including the AA, DAA, & Division Directors (RB, RG, RP, RS, & RW)
SAT	Science, Aeronautics & Technology appropriation
SMC	Senior Management Council
UPN	Unique Program Number

**4. REFERENCE DOCUMENTS**

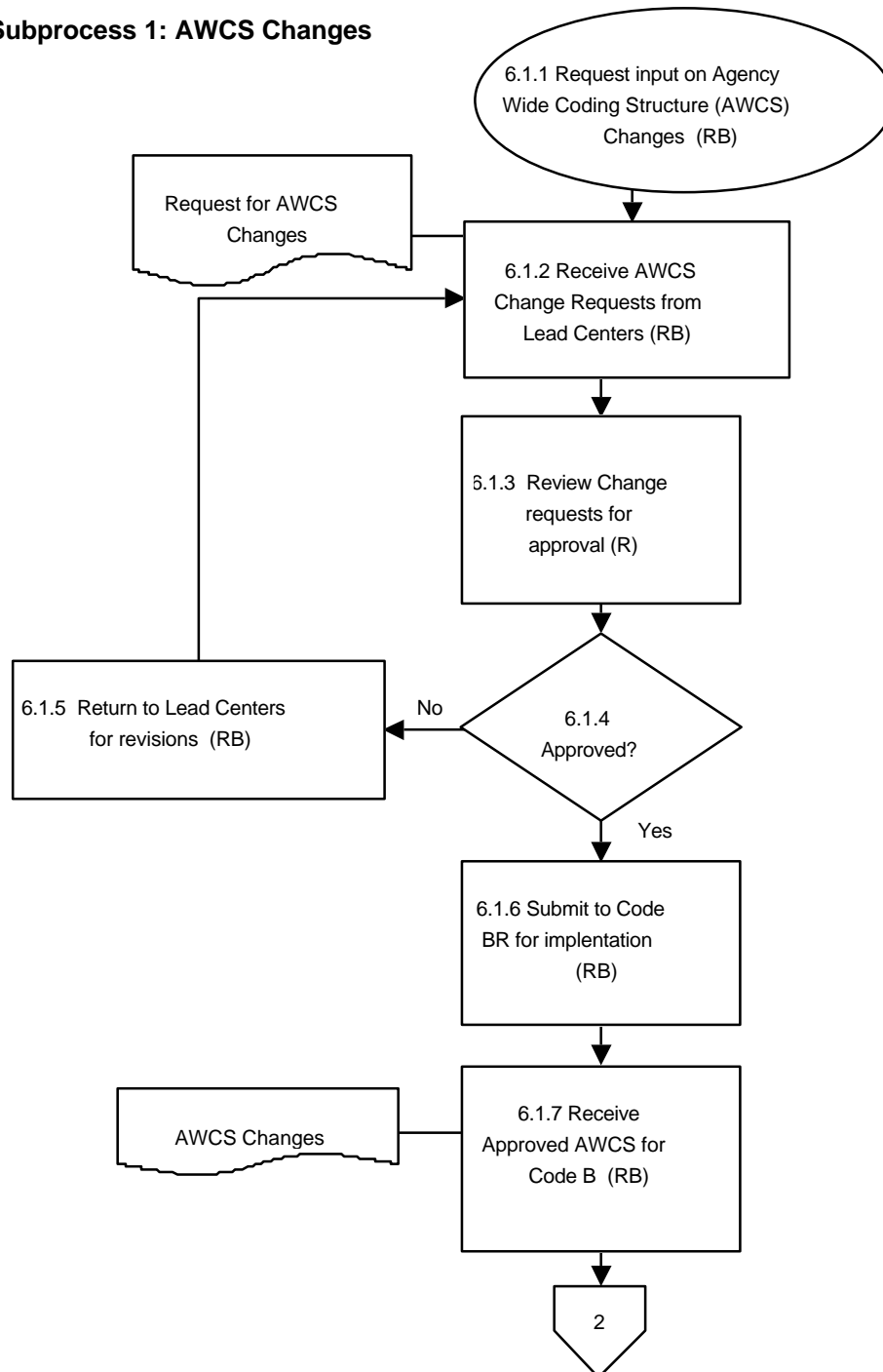
The following documents contain provisions that, through reference in this OWI or in policy or procedure documents, constitute the basis for the documented procedure:

NPD1000.1	NASA Strategic Plan
NPG1000.2	NASA Strategic Management Handbook
NPD 7120.4A	Program/Project Management
NPG 7120.5A	NASA Program and Project Management Processes and Requirements
NPD 8730.3	NASA Quality Management System Policy (ISO 9000)
NHB 1101.3	NASA Organization Handbook
NASA Full Cost Implementation Guide	
Agency Budget Call Letter as described in HOWI -7410-R01, “Enterprise/IPO Budget Formulation”	

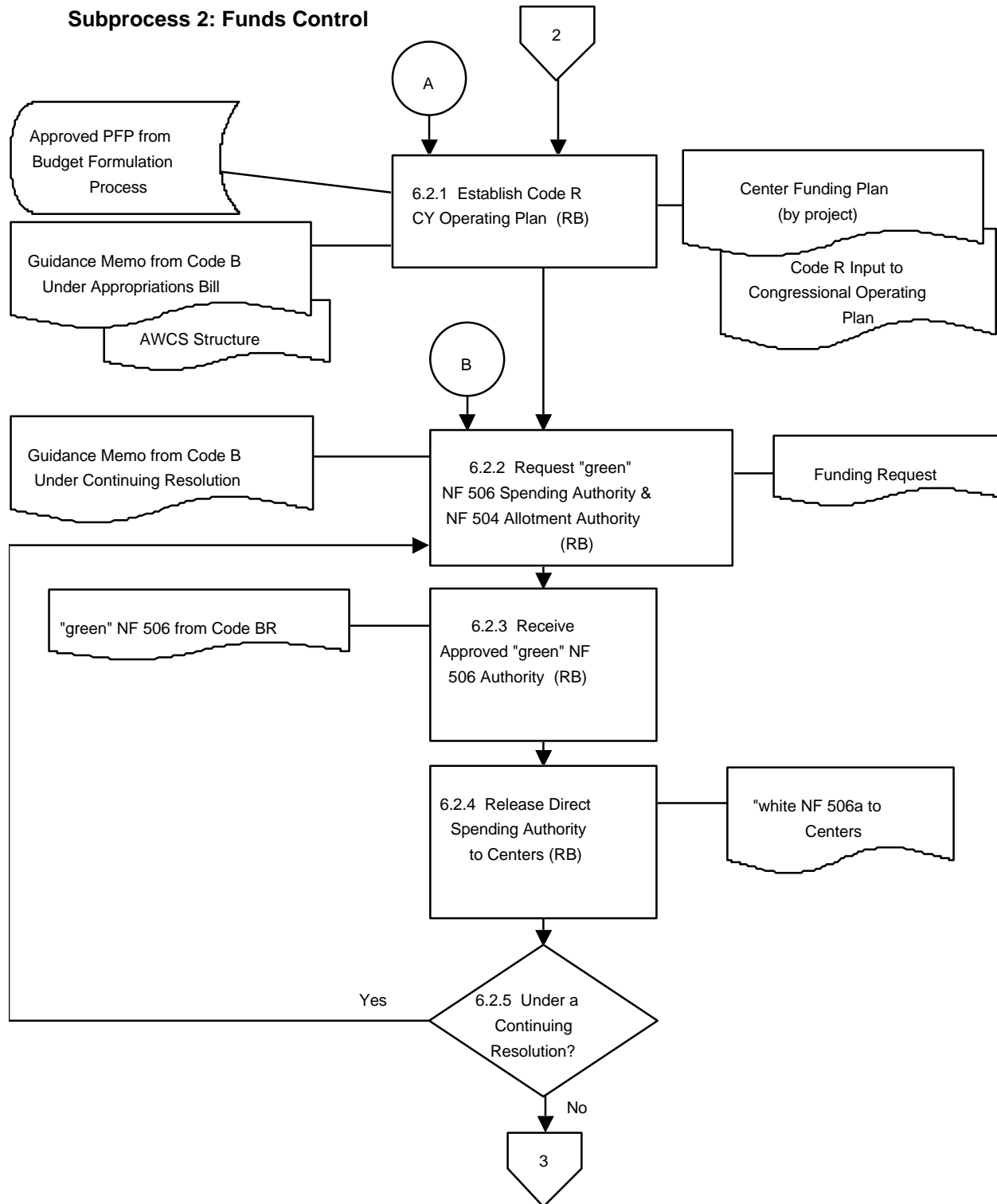
The correct version of the NPD, NPG, NHB documents cited above may be obtained from the NODIS Directives Library at <http://nodis.hq.nasa.gov/Library/processes.html>

**5. FLOWCHART**

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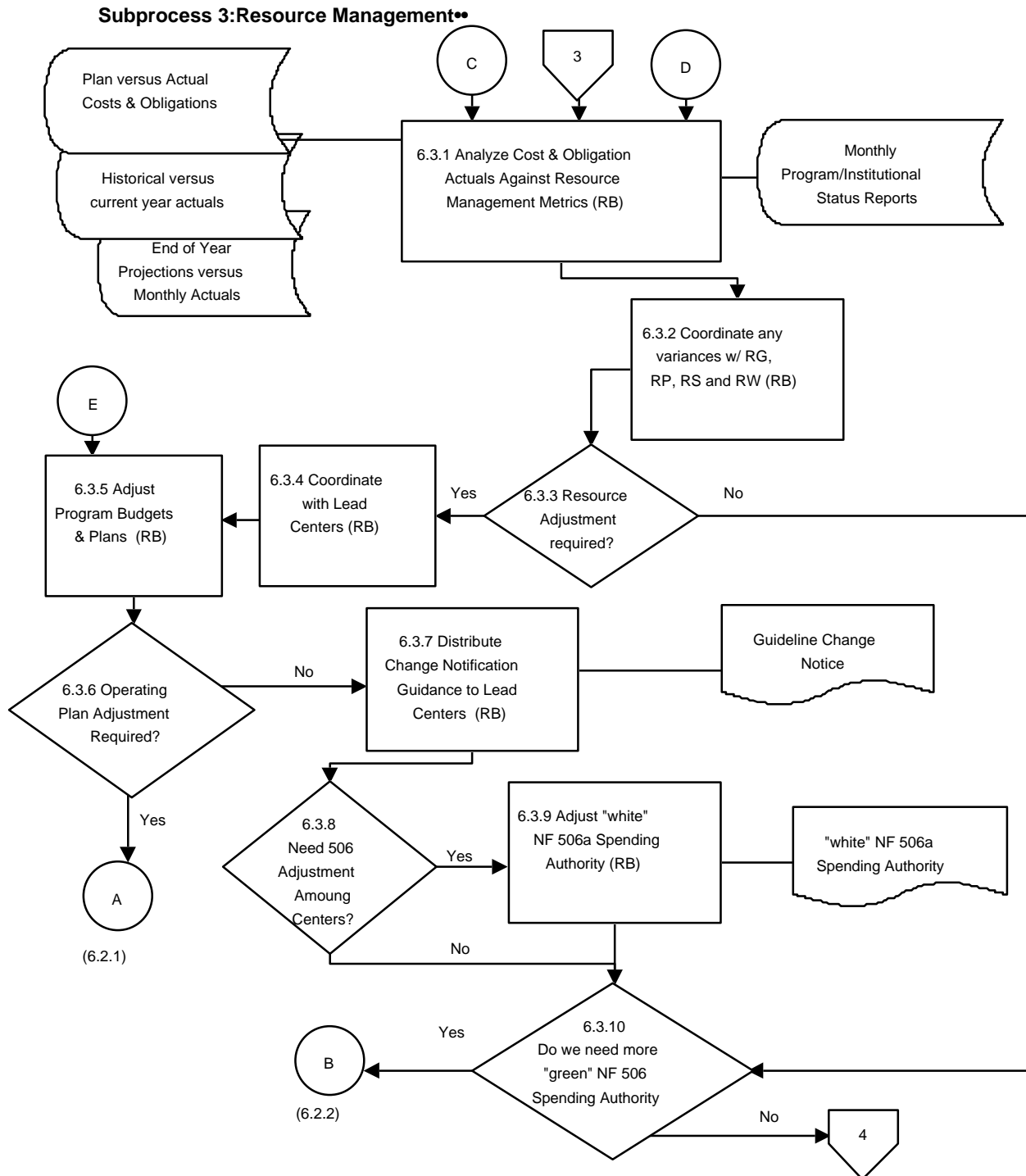
**Subject: Enterprise Budget Execution****Subprocess 1: AWCS Changes**

Responsible Office: Code RB

**Subject: Enterprise Budget Execution****Subprocess 2: Funds Control**CHECK THE MASTER LIST at <http://hqiso9000.hq.nasa.gov/>

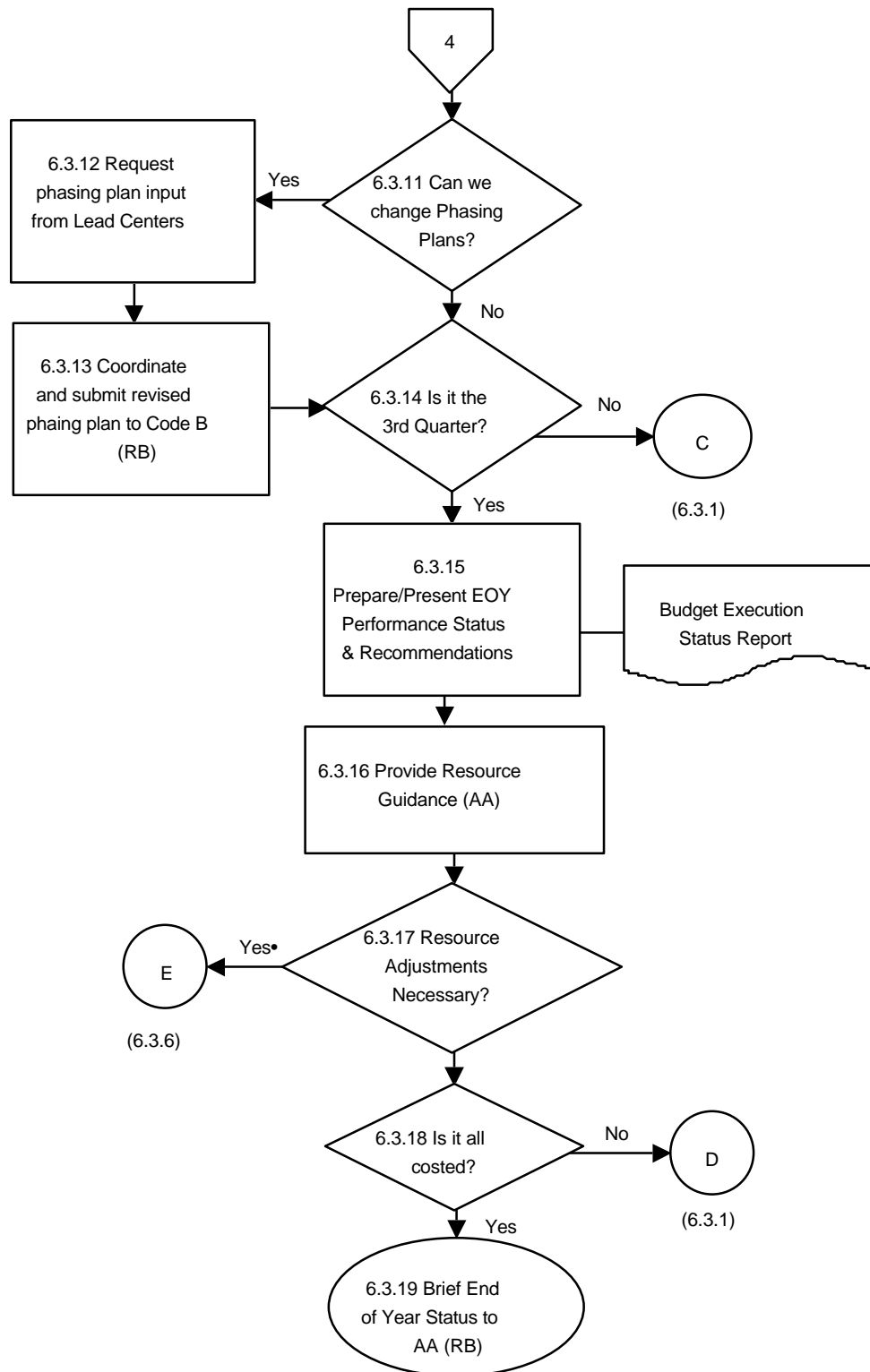
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**Subject: Enterprise Budget Execution**

- 6. PROCEDURE** The budget execution process consists of three primary phases that includes the following:
1. Implementation of Agency-Wide Code Structure Changes
  2. Establishing and controlling the funds allocated to NASA Centers, including Headquarters. Funds include SAT, R&PM, and ROS. Allotment of Construction funds (CoF) in the Mission Support BLI is controlled by Code JX.
  3. Ensuring that the Agency resources management metrics are achieved by the end of the fiscal year
- | <u>Step</u>  | <u>RO</u>                      | <u>Action</u>   |
|--------------|--------------------------------|---|
| <b>6.1</b>   |                                | Implementation of agency-wide code structure changes  |
| <b>6.1.1</b> | RB                             | Request additions, changes, or deletions to the agency wide coding structure from the centers. All financial activities must be consistent with the AWCS at the 7-digit level.  |
| <b>6.1.2</b> | RB                             | Code RB receives additions, changes, or deletions to the Code R work breakdown structure from the Lead Centers on official Agency AWCS change document.   |
| <b>6.1.3</b> | RB/<br>RG/<br>RP/<br>RS/<br>RW | Review to ensure data is accurate, that new program additions are consistent with code R management decisions, and that deletions reflect canceled or completed programs. Code RB coordinates changes, additions, or deletions with Codes RG, RP, RS, & RW. |
| <b>6.1.4</b> | RB                             | If approved, continue to step 6.1.6.  |
| <b>6.1.5</b> | RB                             | If disapproved, return to Lead Center for revisions or cancellation at step 6.1.2.  |
| <b>6.1.6</b> | RB                             | Submit completed and approved document to code BR analyst for implementation and change to AWCS.  |
| <b>6.1.7</b> | RB                             | Receive approved AWCS change document from Code BR.   |
| <b>6.2</b>   |                                | Funds control   |

Responsible Office: Code RB

**Subject: Enterprise Budget Execution**

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- 6.2.1**      RB      Establish the Code R operating plan (include the financial metrics as defined in the POP for measuring the programs) for the current fiscal year through the guideline change system at a 5-digit level by Center. This is based on the current approved PFP from the Budget Formulation process. This creates the "Center Funding Plan" and provides funding levels to be included in the "Congressional Operating Plan" documents initiated by the Chief Financial Officer, Code B. If there is a Continuing Resolution (CR), the Code B guidance would address operating plan levels consistent with the duration of the CR as a percent of the annual appropriation for ongoing programs only. If there is no CR, the Code B guidance would address the annual appropriation.
- 6.2.2**      RB      Prepare memorandum requesting "green" resources warrant, NF 506 at the 3 digit UPN level and Center allotment from Resources Analysis Division/Code BR. Once the appropriation has been received, request 85% of total authorization (typically in the October/November time frame).
- 6.2.3**      RB      "Green" resources warrant, NF 506, received by resources management division (code RB). Center allotments sent directly to each center from code BR.
- 6.2.4**      RB      Prepare and release "white" resources warrant, NF 506, to each Center at the three-digit UPN level.
- 6.2.5**      RB      If there is no CR, continue to 6.3.1. If there is a CR, then the request for "green" must be consistent with the duration of the CR and must be repeated for every ensuing CR.
- 6.3**      Resource Management
- 6.3.1**      RB      On a monthly basis, beginning in January, compare the Resources Management Office financial performance metrics and Center plans to the data from the Gopher server based on the Agency FACS report for "actual" performance and cost obligation actuals. This includes comparing "planned vs. actual" obligations and costs, historical vs. current year performance, and end-of-year projections vs. monthly actuals.
- 6.3.2**      RB      Variance analysis information is prepared by program analysts which are collocated to the Code R divisions using Excel workbooks and is presented in a programmatic and institutional status report to Division Directors and staff.

Responsible Office: Code RB

**Subject: Enterprise Budget Execution**

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| <b>6.3.3</b>  | RB | If variances exist between plan vs. actual, historical trends, or end-of-year projections, adjustments to the resource allocations either between Centers or between projects may be required. If no variances exist, continue to 6.3.10.  |
| <b>6.3.4</b>  | RB | If adjustments are required, coordinate adjustments with the appropriate Lead Centers.   |
| <b>6.3.5</b>  | RB | Program budgets are adjusted through the guideline change system.  |
| <b>6.3.6</b>  | RB | If program budgets are adjusted between UPNs, then an operating plan adjustment may be required. Operating plan adjustments must be submitted through the Chief Financial Officer, then return to step 6.2.1 before proceeding to step 6.3.7. If the changes are within a single UPN, proceed to step 6.3.7. |
| <b>6.3.7</b>  | RB | Distribute approved changes to the affected Centers through issuance of guideline change notices.  |
| <b>6.3.8</b>  | RB | Determine if guidelines need to be adjusted among the Centers. If so, proceed to step 6.3.9; otherwise, go to step 6.3.10.   |
| <b>6.3.9</b>  | RB | Adjust the "white" resources warrant, NF 506, between Centers, and distribute changes to affected Centers.   |
| <b>6.3.10</b> | RB | When additional spending authority is required, typically in January, request remaining "green" authority from the Resources Analysis Division/Code BR. If additional authority is needed, return back to step 6.2.2. Otherwise, continue to step 6.3.11.  |
| <b>6.3.11</b> | RB | If we are allowed by Code B to change our phasing plans, continue to step 6.3.12. If we are not allowed by Code B to change our phasing plans, proceed to step 6.3.14.   |
| <b>6.3.12</b> | RB | Request revised phasing plan inputs from the Lead Centers.   |
| <b>6.3.13</b> | RB | After coordination with RP & RW, submit revised phasing plans to Code B.   |
| <b>6.3.14</b> | RB | If it is the third quarter of the fiscal year (the June time frame) continue to step 6.3.15. If it is not the third quarter of the fiscal year, continue back to step 6.3.1.   |
| <b>6.3.15</b> | RB | Prepare a projected end of year performance status report with recommended adjustments and present to the Associate Administrator/Code R.  |
| <b>6.3.16</b> | AA | AA provides guidance on reallocation of Enterprise/IPO resources to the Resources Management Division.   |

Responsible Office: Code RB

**Subject: Enterprise Budget Execution**

- 6.3.17** RB If resource adjustments are necessary, return back to step 6.3.5. If no resource adjustments are necessary, continue to step 6.3.18.
- 6.3.18** RB If a portion of the obligation authority from the year remains uncoded, return to step 6.3.1. If all the obligation authority is coded, the process is complete after year end review.
- 6.3.19** RB RB prepares an overview of end-of-year financial performance for the Associate Administrator, including information on Program metrics and schedule.

**7. QUALITY RECORDS**

<u>Record ID</u>	<u>Owner</u>	<u>Location</u>	<u>Media</u>	<u>Retention</u>	<u>Disposition</u>
Allotment Authorization (NF 504)	Code BR	Code BR	Electronic and Paper	2 Years	Retire Paper to Federal Records Center (FRC); Destroy Electronic (Agency Filing Scheme [AFS], Schedule 7; Item 20.A)
"FLASH" Agency Wide Code Structure Change (NF 1328)	Code BR	Code BR	Electronic and Paper	2 Years	Destroy (AFS Schedule 7, Item 21.D)
NF 506A	Code RB	Code RB	Electronic and Paper	2 Years	Destroy (AFS Schedule 7, Item 21.D)
Guideline Change Notice	Code RB	Code RB	Electronic and Paper	1 Year	Destroy (AFS Schedule 7, Item 21.F)